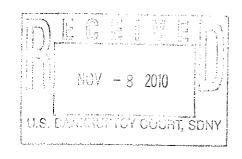


IRVING H, PICARD TRUSTEE BAKER & HOSTETER 45 ROCKEFELLER PLAZXA NEW YORK, N.Y. 10111



CLERK OF THE UNITED STATES BANKRUPTCY COURT FOR YHE SOUTHERN DISTRICT OF NEW YORK ONE BOWLING GREEN NEW YORK, NEW YORK 10004

REFERENCE BANKRUPTCY CASE NO. 08-1789 (BR

TO ALL WHOM IT MAY CONCERN, (LIFLAND, J.)

ALL THE ENCLOSED DOCUMENTS RECEIVED FROM THE TRUSTEE DATED OCTOBER 8, 2010 AND OCTOBER 25, 2010 PERTAINING TO NOTICE OF REVISED DETERMINATION OF CLAIM

I DAVID GROSS DISAGREE WITH THE TRUSTEE'S DETERMINATION FOR BOTH LETTER REFERRED TO.

AT THIS TIME I AM ENCLOSING ONE COPY OF TWO TRANSACTIONS REFERENCED AND IDENTIFIED BY ACCOUNT NUMBER 1-CM302-3 IN THE NAME OF DAVID GROSS WHICH-REPRESENTED MY I R A RETIREMENT ACCOUNT.INDICATING THAT BERNARD L. MADOFF INVESTMENT SECURITIES LLC WAS A MEMBER OF THE FOLOWING FINRA NSX SIPC DTC PLUS MAILING ADDRESS AND TELEPHONE NUMBER. I DID INQUIRE WITH ONE OF THEM AND WAS ASSURED THAT THE INTEGRITY OF THE FIRM WAS AN OLD TIME RELIABLE COMPANY. I NEVER QUESTIONED THE REAL MEANINGS OF BEING A MEMBER OF THE TRADE ON THE SLIPS REALLY MEANT

I AM ENCLOSING A COPY OF TWO TRANSACTIONS INDICATING ALL THE SAME ABOVE INFORMATION. THIS IS FOR A DIFFERENT ACCOUNT 1-CM404-3 NAME ON THE ACCOUNT ID DAVID GROSS IRMA GROSS J/T WROS

ENCLODED IS A COPY OF A LETTER DATED OCTOBER 18, 2010 GIVING A LITLE OF MY INTRODUCTION TO COMAD AND BMLIS. WHICH I PREVIOUSLY SENT TO PICARD AND THE COURT.

I WROTE THE LETTER OF TH 18TH OF OCTOBER AFTER I RECEIVED THE CORRESPONDENCE DATED OCTOBER 8, 2010 FROM THE TRUSTEE. GIVING A DETERMINATION OF CLAIM WHICH DISAGREE WITH. SHOULD YOU EXAMINE SOME OF THE NUMBERS YOU WILL SEE TRANSACTION FROM 1CMO130 OF WHICH I DO NOT RECOGNISE. PLUS THE NUMBERS DO NOT MAKE SCENSE TO DAVID GROSS/ THE PROPER DISREIBUTION SHOULD BE

ACCOUNTED FOR BY THE ACTURARY RETIREMENT ACCOUNTS. THESE NUMBERS COULD BE AS GOOD AS BLMIS NUMBERS AS INDICATIG PURCHASES AND NUMBERS. WHY SHOULD I ACCEPT ANYTHING NOW THAT SUPPOSINGLY NOT TRUE IN THE PAST. WHAT MAKES IT SO AT PRESENT WHEN THEY WERE ABLE TO DISIPATE FUNDS TO THEIR CONVIENCE.

THE PRESENT LETTER IS INSPIRED TO ME WITH THE LETTER OF OCTOBER 25, 2010 ALSO INDICATING

NOTICE OF TRUSTEE:S REVISED DETERMINATION OF CLAIM

SINCE BLMIS WAS ABLE TO MINIPULATE NUMBERS TO SUITE THEMSELFS OR HIS FIRM THERE IS NO WAY I COULD SAY HOW THEY APPLIED MY CONTRIBUTIONS.

I DEFINETLY DISAGREE WITH THEIR DECISSION PERTAING TO THE FOLLOING ACCOUNT 1-CM302-1 AND 1-CM404-3

ENCLOSED IS A COPY OF A COMMENT OF NET EQUITY.

ONE OF THE BEST BENEFICUARIES OF MY YEARLY FINANCIAL STATEMENTS WAS THE STATE OF NEW YORK AND THE INTERNAL REVENUE. I BELIEVE THAT THE TRUSTEE CLAIMS ETC. AND ETC. I AM ENTITLED TO THE MILLIONS I PAID IN TAXES WHICH DULY NOT COMING TO THOSE THAT BENEFIT FROM THE FRAUD, PLEASE ADVISE ME OF THE JUSTICE OF IT ALL.

SINCERELY.

DAVID GROSS 7248 BALLANTRAE CT. **BOCA RATON FL. 33496**

561 483 4543

P.S. ALL HELP WOULD BR APPRECIATED IN IGNORING THE TRUSTEE'S DETERMINATION OF CLAIM IN RESPECT TO DAVID GROSS AND DAVIDGROSS / IRMA GROSS ACCOUNT